



CIVIL AIR PATROL MISSISSIPPI WING
UNITED STATES AIR FORCE AUXILIARY

10 Aug 2011

FROM: Mississippi Wing Commander
1635 Airport Drive
Jackson, MS 39209

SUBJECT: Financial Management Policy

MISSISSIPPI WING FINANCE POLICIES

In compliance with CAPR 173-1, the following policies have been approved by the Wing Finance Committee and are hereby adopted, effective the date shown above. All such policies shall be subject to and applied in accordance with all applicable published CAP directives, and to the extent these policies may conflict therewith, such directives shall control.

POLICIES REGARDING EXPENSE APPROVAL, RECURRING EXPENSES, BANK TRANSFERS, ON-LINE BANKING, AND FINANCE COMMITTEE MEMBERSHIP APPOINTMENT AND REMOVAL

1. Invoice Approval Policy: All invoices will be submitted to the wing administrator for payment. At least one member of the Finance Committee will approve payment thereof. The following staff members should first certify invoices for certain expenses as listed below:

- Member Type of Expenses
- A/C Maintenance Officer certify A/C expenses
- Logistics Officer certify vehicle expenses
- Director Cadet Programs certify cadet related expenses
- Director Communications certify communications expenses
- Technology Officer certify technology expenses

2. Recurring expense policy: None. Each expense invoice will be reviewed and approved by at least one member of the finance committee. All checks for such expenses require at least two signatures by finance committee members.

3. Check limits requiring finance committee approval: IAW CAPR 173-1, \$1,500.00 as currently promulgated.

4. Transfers from one account to another and changes to the status of bank accounts: When transfers from one account to another are necessary, approval must be made by the finance committee before transfers can be made. When it becomes necessary to change the status of any bank account, the finance committee must approve the change before it can be made. Notwithstanding the foregoing, the wing commander is authorized to transfer funds by phone authorization between the wing checking account and the wing savings account.

5. Appointment to the Finance Committee; Removal: At the beginning of each fiscal year, or more often if desired, the wing commander will appoint members to the finance committee. This committee is composed of the wing commander as chair, the director of finance, and at least three other staff members. The State Director may attend all finance committee meetings in an advisory capacity. The wing administrator will serve as recorder for the finance committee. The wing commander may make changes should a member leave or as changes become necessary or desirable, at the sole discretion of the wing commander. Members will serve at the pleasure of the wing commander for a one-year term and thereafter unless earlier removed by the wing commander.



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Notwithstanding the foregoing, the wing commander will not remove a finance committee member without region commander approval, except as necessary to comply with CAP regulations or otherwise reasonably required (for example, where a finance committee member changes duty status or unit affiliation).

6. Check signers: All checks require two (2) signatures. All check signers must be members of the finance committee. Membership on the committee does not necessarily mean that a member is a check signer. Check signers will comply with applicable identification requirements of the wing's banking institutions to become signatories on wing accounts.

WING TRAVEL POLICY

In compliance with CAPR 173-1, the following travel policy is hereby adopted by Mississippi Wing effective the date shown above:

With prior approval of the Wing Commander or his designee, reimbursable Mississippi Wing travel may be undertaken when the benefits of the trip will serve to execute or improve Civil Air Patrol programs and services.

MSWG members expecting reimbursement or payment must observe CAP policies and procedures when reporting travel expenses.

1. Guidelines:

Wing members should be forward thinking in looking for the best return on investment. This policy is intended to provide guidelines for wing members to ensure effective use of time and to minimize expenses. While this policy strives to be comprehensive, it is impossible to anticipate every situation encountered by a traveling member.

The member should be aware all claims for reimbursement are subject to review and approval by the wing finance committee, and should therefore maintain sufficient records to validate expenses incurred.

Because of the time and expense involved, travel should be undertaken only when necessary to conduct the required mission or purpose. Should travel be necessary and approved by the wing commander in advance, it is the member's responsibility to keep the costs associated with the trip to a reasonable minimum.

Airline, hotel, and rental car reservations should be made using the lowest rate available. Lodging rates for National Board meetings and region/wing conferences may be reimbursed at the conference or host hotel rate.

Members on wing business travel are official representatives of Civil Air Patrol and the MS Wing, and it is expected that their public behavior will, at all times, project an image that is a credit to the organization.

2. Reimbursement of member expenses:

To be reimbursed, member costs incurred for travel, fuel, etc., must be reasonable and in accordance with CAP regulations and wing policies. The general criteria for a reimbursable expense are:

- Prior authorization of member travel by wing commander or his designee
- Reasonableness of the expense, and
- Wing-related purpose

Reimbursable expenses include, but are not limited to, lodging, air transportation, vehicle fuel, taxi fare or car rentals, and CAP-related communications expenses, such as telephone and Internet services expense. Meals will not ordinarily be reimbursed except as provided hereinafter.



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3. Expense report:

CAPF 108 or MSWG Corporate Expense Report (depending on funding source) must be filed by the member desiring reimbursement within two (2) weeks after the completion of the travel. Only reasonable wing-related expenses shall be reimbursed on an expense report. All required receipts for reimbursed expenses must be submitted with the reimbursement request. The traveling member must sign and date the expense report verifying validity, and the wing commander or designee must review and, if appropriate, authorize reimbursement.

4. Travel expenses, generally:

If authorized in advance by the wing commander or designee, the wing may reimburse members required to travel on CAP/MSWG business for reasonable costs incurred, excluding meals except as otherwise hereinafter provided.

In cases of travel where time is also taken for personal leisure, expenses are allowed only for the days on which wing-related activity is conducted. Travel arrangements and additional costs related to personal travel are the responsibility of the member.

Members must retain and submit receipts for all travel expenses regardless of dollar value.

5. Travel advances:

The finance committee may approve travel advances on a case-by-case basis. The member must submit a budget report to the finance committee detailing the estimated costs of the wing-related travel. The finance committee shall determine the authorization and amount of the travel advance. Traveling members receiving travel advances must repay any funds advanced in excess of actual expenses incurred. The member shall submit a report listing expenses incurred with related receipts.

6. Air travel:

If air travel is required, all airline reservations and ticket purchases shall be made by the member's personal credit card or, with prior authorization of the wing commander, the wing credit card.

Members are encouraged to economize on airport parking where practicable. Cost saving measures should include parking in longer-term lots for trips. All parking receipts must be submitted to enable reimbursement.

When making reservations, members should accept the lowest fare in the market place without regard to the airline providing the service. For purposes of obtaining the best fare possible, the member should be reasonably flexible regarding flight times. Every attempt should be made to take advantage of reduced rates. Coach class (or lowest available) should be used by all members. Business and First Class fares are not authorized unless upgrade is available at no cost or minimal additional cost.

Unused non-refundable tickets are to be applied to future tickets. Members are reminded of their responsibility to reschedule non-refundable tickets in order not to lose the value of the scheduled airfare when a trip is cancelled.

7. Ground transportation:

Members are encouraged to rely on taxis, public transportation, buses, metro/subways, hotel courtesy vans, and CAP vehicles for transportation during wing-related travel. If a rental car is required, members will select the lowest cost rental vehicles that meet purpose requirements. Members must retain receipts ground transportation and any fuel purchased. Luxury size sedans or SUVs are not allowable without prior approval of the Wing Commander or his designee. It is acceptable to receive free or minimal additional cost upgrades from car rental agencies.

The wing may reimburse fuel for members who use a CAP or personal vehicle for authorized travel. Tolls and parking charges may also be reimbursed. Members are responsible for all other expenses incurred while driving a personal vehicle, including maintenance and repairs, collisions, traffic violations and parking tickets. The wing



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shall not compensate the member using his/her own vehicle for any physical or property damage incurred. If a CAP vehicle is used and maintenance on the vehicle is required during the trip, the wing may reimburse maintenance expense.

8. Meals:

Business Meeting Meals, Entertainment, and/or Personal Meals: Ordinarily, meals will not be reimbursed, except as otherwise provided hereinafter or as may be authorized by the wing commander or his designee. If so authorized, all reimbursements must be conducted IAW CAPR 173-1 and CAPR 173-3.

Per Diem Reimbursement:

(1) FEMA and AF-Assigned Missions: CAPR 173-3 controls reimbursements for these missions. In general, a flat \$25 a day rate is established or as provided by the controlling agency.

(2) Corporate: The Wing Commander and such other members as he may designate may be reimbursed per diem at the published GSA rate while attending CAP functions and/or events outside MSWG. Per GSA guidelines, travelers will be reimbursed 75% of the allowable per diem on the first and last day of travel. Members are expected to ensure that all reimbursement requests are reasonable. The GSA per diem rates, which are published in the Federal Travel Regulation, can be located at <http://www.GSA.gov/perdiem>.

(3) Same day travel: Wing members do not qualify for personal meal reimbursement during same-day travel. IRS regulations require that an employee be away from home substantially longer than an ordinary day's work and during the time away from home, need sleep or rest.

9. Miscellaneous:

Telephone and fax: Reasonable charges for communications made for wing-related purposes while traveling may be reimbursed. Receipts for those charges must be attached unless included on the hotel statement. Internet charges may also be reimbursed with prior approval.

Laundry: Personal laundry and cleaning and pressing of clothing shall not be reimbursed.

Tips: Reasonable tips for baggage handling may be reimbursed.

Registration fees: Reasonable charges for registration fees may be reimbursed.

Alcoholic beverages: Alcoholic beverages shall not be reimbursed.

National Board and Region/Wing Conference Travel: Travel for the Wing Commander and such other wing members as he may designate is authorized for attendance at official National Board meetings and region/wing conferences. Travel policy guidelines and reimbursement shall be in accordance with the procedures set forth in this policy.

MISSISSIPPI WING CREDIT CARD USE AND APPROVAL POLICIES

In compliance with CAPR 173-1, the following policy has been approved by the Wing Finance Committee and is hereby adopted:

All Mississippi Wing Credit Cards and their use and authorized users shall be controlled by the Wing Commander. No credit card accounts will be issued in the name of any MSWG subordinate unit. Listed are general requirements for each Wing Credit Card ("Card") use:

1. The Card may not be used for cash advances, is not for personal use, and must be used for authorized purchases only.



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2. Personal expenditures are not authorized including personal proficiency flying.
3. The Card user is responsible for its security and all transactions made with it.
4. The Card user shall not exceed the credit limit assigned to the Card.
5. The Card user will obtain a copy of the Wing's State of Mississippi Tax Exemption Certification and use it when making purchases in order to avoid sales tax whenever possible. The Certificate is available from the Wing Administrator.

6. IF THE CARD IS LOST OR FRAUDULENT USE IS SUSPECTED, THIS WILL BE IMMEDIATELY REPORTED TO THE WING COMMANDER, WING FINANCE OFFICER, ANY WING FINANCE COMMITTEE MEMBER, OR THE WING ADMINISTRATOR.

7. All Card purchases must be documented with original receipts. Receipts will be legible and list the amount of charges, and shall be transmitted to the Wing Administrator within 48 hours of purchases.

The forwarded receipts will be reconciled against the credit card statement by the Wing Administrator. If a receipt is lost or otherwise unavailable, the Finance Committee must approve the expense, and may assess the user if circumstances warrant.

A handwritten signature in black ink, appearing to read "Carlton R. Sumner", is positioned above the typed name.

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